

**THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION  
CIVIL AVIATION DEPARTMENT  
AIR PASSENGER DEPARTURE TAX (APDT)  
RETROSPECTIVE APPLICATION FOR EXEMPTION AND REFUND**

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Name (in block letters) \_\_\_\_\_ Full Address (in block letters) \_\_\_\_\_  
Flight No. (depart \_\_\_\_\_  
Hong Kong) \_\_\_\_\_  
Departure Date \_\_\_\_\_

- I. I wish to apply for retrospective exemption from air passenger departure tax and refund of the tax paid in connection with the above departure flight.
- II. I consider that exemption should have been granted to me under Item \_\_\_\_\_ of Notes overleaf and the tax paid should be refunded to me.
- III. I enclose :
- (i) **tax payment evidence** (i.e.air ticket/helicopter ticket which indicates that Hong Kong APDT has been paid);
  - (ii) **boarding pass** of the above departure flight;
  - (iii) **ferry ticket bearing passenger's name** (only for passengers who arrive HKIA by cross boundary ferry service and depart from Hong Kong by air, **see Note 8 overleaf**) ; and
  - (iv) **relevant documentation** in support of my claim to exemption (**see Notes overleaf**).
- IV. Refunds are to be made by **order cheque in Hong Kong Dollars**.

Signature of Applicant \_\_\_\_\_

Date \_\_\_\_\_

- NB. 1. Application should be forwarded within 4 weeks of departure of the flight to: **Revenue Section, Finance Division, Civil Aviation Department, 10/F Commercial Building, Airport Freight Forwarding Centre, 2 Chun Wan Road, Hong Kong International Airport, Hong Kong.**
2. Application must be supported by relevant documentation.
3. If the name on the ID/passport is different from that on the air ticket/boarding pass/helicopter ticket, the passenger has to request the airline/passenger handling agent/ helicopter company to certify the identity or produce documentary evidence to the satisfaction of the Director-General of Civil Aviation. Otherwise, exemption/refund cannot be processed.

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For CAD Use Only

Entitlement verified. \_\_\_\_\_ Refund of \$ \_\_\_\_\_ approved.

Signature \_\_\_\_\_ Signature \_\_\_\_\_

Designation \_\_\_\_\_ Designation \_\_\_\_\_

Date \_\_\_\_\_ Date \_\_\_\_\_

## NOTES :

Item	Description	Documentation
1.	Passengers who arrive and depart from Hong Kong within the same day.	Relevant arrival flight boarding pass/helicopter ticket and Photocopy of passport with the following information : - personal particulars; and - Immigration Department of the Hong Kong Special Administrative Region's official chop which indicates the date of arrival at Hong Kong.
2.	Passengers who are entitled to be accorded exemption from the tax by operation of the International Organizations and Diplomatic Privileges Ordinance (Cap. 190) or the International Organizations (Privileges and Immunities) Ordinance (Cap. 558).	Diplomatic Privileges : photocopy of passport with following information : - the type of passport (e.g. diplomatic, official, etc.); - the expiry date ; and - personal particulars.  International Organizations : photocopy of ID or Certificate issued by the relevant organization.
3.	Passengers who - (a) are consuls or consular staff within the meaning of regulation 2 of the Registration of Persons Regulations (Cap.177 sub. leg.) (other than consuls or consular staff who are Chinese citizens or permanent residents of the Hong Kong Special Administrative Region), and members of their families forming part of their households; or (b) are employed exclusively in the private service of consuls or consular staff of a consular post in Hong Kong, who are nationals of the country represented by the consular post and who have been brought to Hong Kong solely for the purposes of such service; or (c) are otherwise entitled to be accorded exemption from the tax by operation of the Consular Relations Ordinance (Cap.557).	Certificate issued by the relevant consular post or photocopy of Consular Corps Identity Card.
4.	Head of European Commission (EC) Office and members accredited by the Commission of the European Communities who are nationals of the member states of the European Communities but not in their capacity as the permanent residents of the Hong Kong Special Administrative Region, as well as the members of their families forming part of their respective households.	Certificate issued by the EC.
5.	Accredited staff of the Bank for International Settlements Representative Office for Asia and the Pacific (BIS) who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region, as well as the members of their families forming part of their respective households.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Govt. of Hong Kong Special Administrative Region.
6.	Accredited staff of the International Finance Corporation (IFC) Regional Office for East Asia and Pacific and the World Bank Private Sector Development Office for East Asia and Pacific who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Govt. of Hong Kong Special Administrative Region.
7.	Accredited staff of the Resident Representative of the Hong Kong Special Administrative Region Sub-Office of the Resident Representative Office of the International Monetary Fund (IMF) in the People's Republic of China who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region, as well as members of their families forming part of their respective households.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Govt. of Hong Kong Special Administrative Region.
8.	Passengers who arrive HKIA by cross boundary ferry service and depart from Hong Kong by air.	Ferry ticket# and photocopy of passport (personal particulars).
9.	Others.	Details of circumstances.

# if the applicant's name is not printed on the ticket, please write the applicant's name in Capital Letter on the ticket and request the ferry operator to stamp the company chop against the name so as to confirm that the applicant has arrived HKIA by taking the ferry flight as showed on the ferry ticket.

香港特別行政區政府 - 民航處  
飛機乘客離境稅 - 追溯申請豁免繳付離境稅和退還稅款

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姓名 (中文) \_\_\_\_\_  
(英文) \_\_\_\_\_ 詳細地址  
(請以正楷填寫) (請以正楷填寫) \_\_\_\_\_

離境(離開香港) \_\_\_\_\_  
之飛機航班編 \_\_\_\_\_  
號 \_\_\_\_\_

離境日期 \_\_\_\_\_

- I. 本人擬追溯申請豁免繳付飛機乘客離境稅和退還乘搭上述離境班機所繳付的稅款。
- II. 本人認為根據本頁背面附註第\_\_\_\_項，本人應獲得豁免繳付離境稅，並應獲退還已繳付的稅款。
- III. 附上(申請時必須提交)：
- (i) 繳稅證據 (即航空公司 / 直升機航運公司發出的機票，證明已繳付香港飛機乘客離境稅)。
  - (ii) 上述離境航班的正本登機證。
  - (iii) 有申請人姓名的正本船票(只適用於由中國任何地方(香港除外)乘搭跨境渡輪抵達香港國際機場及其後乘搭飛機離開香港的乘客，見本頁背面附註 8)。
  - (iv) 支持提出豁免申請的有關文件(見本頁背面附註)。
- IV. 已繳付的稅款將會以申請人姓名(飛機乘客)抬頭人的支票(港幣)退還。

申請人簽署 \_\_\_\_\_  
日期 \_\_\_\_\_

- 注意事項 1. 申請人應在航機離境後四個星期內把申請書送交：民航處財務部收入組(地址：香港國際機場駿運路二號機場空運中心商業大樓十樓)。
2. 申請書必須附上有關文件，以作支持。
3. 如乘客身分證 / 護照上的姓名有別於機票 / 登機證 / 直升機機票上的姓名，則應請航空公司 / 乘客服務代理人 / 直升機航運公司證明其身分，或提交令民航處處長信納的文件證據，否則本處不能處理豁免 / 退款申請。
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由本處填寫

核實豁免權	准予退還港幣_____元
簽署 _____	簽署 _____
職銜 _____	職銜 _____
日期 _____	日期 _____

備註：

項目	說明	文件
1.	在同一天內抵港及離港的乘客。	抵港航班登機證 / 直升機機票及  載有下述資料的護照影印本：  - 個人資料；及  - 在抵港時由香港特別行政區入境處所蓋的印有抵港日期的蓋印。
2.	因《國際組織及外交特權條例》(第 190 章) 或《國際組織(特權及豁免權)條例》(第 558 章) 的實施而有權獲豁免繳付稅款的乘客。	外交特權：載有下述資料的護照影印本：  - 護照類別(例如：外交人員、官員等) - 屆滿日期；及個人資料  國際組織：身分證或有關組織簽發的證明文件的影印本。
3.	屬以下類別的乘客 — (a) 《人事登記規例》(第 177 章，附屬法例)第 2 條所指的領事或領事館職員及其同住的家庭成員；或 (b) 受僱專為駐香港領事館的領事或領事館職員提供私人服務者，而他們是有關領事館所代表國家的國民，並純粹由於提供上述服務而被帶來香港；或 (c) 因《領事關係條例》(第 557 章)的實施而有權獲豁免繳付稅款的乘客。	有關領事館發出的證明文件或領事團身分證的影印本。
4.	歐洲共同體委員會委派的具有歐洲共同體成員國國籍且不具有香港特別行政區永久性居民身份的辦事處的主任和人員，以及構成他們同一戶口之家屬。	有關辦事處發出的證明文件。
5.	國際結算銀行亞太區代辦處的委派代表且不具有中國公民或香港特別行政區永久性居民身份，以及構成他們同一戶口之家屬。	香港特區政府簽發的名譽領事及官方認許機構代表身份證明書的影印本。
6.	國際金融公司東亞及太平洋地區辦事處及世界銀行東亞及太平洋地區私營發展部辦事處的委派代表且不具有中國公民或香港特別行政區永久性居民身份。	香港特區政府簽發的名譽領事及官方認許機構代表身份證明書的影印本。
7.	國際貨幣基金組織駐中華人民共和國代表處香港特別行政區分處的委派代表且不具有中國公民或香港特別行政區永久性居民身份，以及構成他們同一戶口之家屬。	香港特區政府簽發的名譽領事及官方認許機構代表身份證明書的影印本。
8.	由中國任何地方(香港除外)乘搭跨境渡輪抵達香港國際機場及其後乘搭飛機離開香港的乘客。	船票# 及護照影印本(個人資料)。
9.	其他乘客。	有關詳情。

# 申請人姓名若沒印在船票上，請用正楷在船票寫上申請人姓名及要求船公司在姓名旁蓋上公司圖章，以證明申請人乘搭船票上所示船期抵達香港國際機場。